		FOR OHF USE					

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2004
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2004)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0001099

Facility Name: HILLCREST HOME

Address: 14734 ILLINOIS HWY 82 (Number) GENESEO (City) 61254 (Zip Code)

County: HENRY

Telephone Number: (309) 944-2147 **Fax #** (309) 944-8417

IDPA ID Number: 36-6001257001

Date of Initial License for Current Owners: 6/10/56

Type of Ownership:

	VOLUNTARY,NON-PROFIT		PROPRIETARY	X	GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership	X	County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: JAMES E. TAYLOR **Telephone Number:** (309) 762-3626

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 12/01/03 to 11/30/04 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) _____ (Date)
(Type or Print Name) MARY BERGREN
(Title) ADMINISTRATOR

Paid Preparer

(Signed) _____ (Date)
(Print Name and Title) JAMES E. TAYLOR, MEMBER
(Firm Name & Address) CARPENTIER, MITCHELL, GODDARD & CO., LLC, 4915 21ST AVENUE A, MOLINE, IL 61265
(Telephone) (309) 762-3626 Fax # (309) 762-4465

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number HILLCREST HOME # 0001099 Report Period Beginning: 12/01/03 Ending: 11/30/04

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds 9/29/99

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	106	Skilled (SNF)	106	38,796	1
2		Skilled Pediatric (SNF/PED)			2
3	74	Intermediate (ICF)	74	27,084	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	180	TOTALS	180	65,880	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	483	2,246		2,729	8
9	SNF/PED					9
10	ICF	22,434	14,316		36,750	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	22,917	16,562		39,479	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 59.93%

D. How many bed-hold days during this year were paid by Public Aid? 43 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
NONE

F. Does the facility maintain a daily midnight census? YES

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 06/10/53

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date NO [X]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 11 and days of care provided 2,107

Medicare Intermediary MUTUAL OF OMAHA

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 11/30//04 Fiscal Year: 11/30/04

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number HILLCREST HOME # 0001099 Report Period Beginning: 12/01/03 Ending: 11/30/04

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	300,822	14,148	8,419	323,389		323,389		323,389			1
2	Food Purchase		177,412		177,412		177,412	(710)	176,702			2
3	Housekeeping	131,269	5,206	1,288	137,763		137,763		137,763			3
4	Laundry	95,728	6,573	168	102,469		102,469		102,469			4
5	Heat and Other Utilities			159,144	159,144		159,144	(7,149)	151,995			5
6	Maintenance	99,314	14,694	37,605	151,613		151,613		151,613			6
7	Other (specify):*											7
8	**TOTAL General Services**	627,133	218,033	206,624	1,051,790		1,051,790	(7,859)	1,043,931			8
	B. Health Care and Programs											
9	Medical Director			450	450		450		450			9
10	Nursing and Medical Records	1,882,279	167,838	85,880	2,135,997		2,135,997	(5,470)	2,130,527			10
10a	Therapy	50,285		206,767	257,052		257,052	(342,577)	(85,525)			10a
11	Activities	55,298	2,899	965	59,162		59,162	(389)	58,773			11
12	Social Services	54,342	152	1,285	55,779		55,779		55,779			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	2,042,204	170,889	295,347	2,508,440		2,508,440	(348,436)	2,160,004			16
	C. General Administration											
17	Administrative	59,643			59,643		59,643		59,643			17
18	Directors Fees											18
19	Professional Services			8,718	8,718		8,718		8,718			19
20	Dues, Fees, Subscriptions & Promotions			13,926	13,926		13,926	(5,228)	8,698			20
21	Clerical & General Office Expenses	125,124	10,248	57,447	192,819		192,819	(22,635)	170,184			21
22	Employee Benefits & Payroll Taxes			841,609	841,609		841,609	(4,317)	837,292			22
23	Inservice Training & Education			1,114	1,114		1,114		1,114			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			70,180	70,180		70,180		70,180			26
27	Other (specify):*											27
28	**TOTAL General Administration**	184,767	10,248	992,994	1,188,009		1,188,009	(32,180)	1,155,829			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,854,104	399,170	1,494,965	4,748,239		4,748,239	(388,475)	4,359,764			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number HILLCREST HOME #0001099 Report Period Beginning: 12/01/03 Ending: 11/30/04

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			225,659	225,659		225,659	(35,693)	189,966			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	**TOTAL Ownership**			225,659	225,659		225,659	(35,693)	189,966			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			2,510	2,510		2,510	(1,214)	1,296			38
39	Ancillary Service Centers			269,977	269,977		269,977	(74,224)	195,753			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops		5,022		5,022		5,022	(5,022)				41
42	Provider Participation Fee			98,820	98,820		98,820		98,820			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		5,022	371,307	376,329		376,329	(80,460)	295,869			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,854,104	404,192	2,091,931	5,350,227		5,350,227	(504,628)	4,845,599			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number HILLCREST HOME # 0001099 Report Period Beginning: 12/01/03 Ending: 11/30/04

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(710)	2		4
5	Telephone, TV & Radio in Resident Rooms	(7,149)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(4,317)	22		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(20,732)	21		24
25	Fund Raising, Advertising and Promotional	(5,228)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(466,492)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (504,628)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (504,628)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

HILLCREST HOME

ID# 0001099

Report Period Beginning: 12/01/03

Ending: 11/30/04

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	MEDICARE REIMBURSEMENTS	$ (74,224)	39	1
2	TELEPHONE CALLS CHARGED TO PATIENTS	(43)	21	2
3	TRANSPORTATION	(1,214)	38	3
4	OXYGEN REIMBURSEMENT	(5,470)	10	4
5	ACTIVITIES FEES	(389)	11	5
6	THERAPY REIMBURSEMENTS	(342,577)	10A	6
7	VENDING MACHINE	(5,022)	41	7
8	MISC GENERAL OFFICE EXPENSE	(1,860)	21	8
9	DEPRECIATION ADJUSTMENT	(35,693)	30	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(466,492)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number HILLCREST HOME # 0001099 Report Period Beginning: 12/01/03 Ending: 11/30/04

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(710)	0	0	0	0	0	0	0	0	0	0	(710)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(7,149)	0	0	0	0	0	0	0	0	0	0	(7,149)	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(7,859)	0	0	0	0	0	0	0	0	0	0	(7,859)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(5,470)	0	0	0	0	0	0	0	0	0	0	(5,470)	10
10a	Therapy	(342,577)	0	0	0	0	0	0	0	0	0	0	(342,577)	10a
11	Activities	(389)	0	0	0	0	0	0	0	0	0	0	(389)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(348,436)	0	0	0	0	0	0	0	0	0	0	(348,436)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(5,228)	0	0	0	0	0	0	0	0	0	0	(5,228)	20
21	Clerical & General Office Expenses	(22,635)	0	0	0	0	0	0	0	0	0	0	(22,635)	21
22	Employee Benefits & Payroll Taxes	(4,317)	0	0	0	0	0	0	0	0	0	0	(4,317)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(32,180)	0	0	0	0	0	0	0	0	0	0	(32,180)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(388,475)	0	0	0	0	0	0	0	0	0	0	(388,475)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number HILLCREST HOME # 0001099 **Report Period Beginning:** 12/01/03 **Ending:** 11/30/04

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(35,693)	0	0	0	0	0	0	0	0	0	0	(35,693)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(35,693)	0	0	0	0	0	0	0	0	0	0	(35,693)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	(1,214)	0	0	0	0	0	0	0	0	0	0	(1,214)	38
39	Ancillary Service Centers	(74,224)	0	0	0	0	0	0	0	0	0	0	(74,224)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	(5,022)	0	0	0	0	0	0	0	0	0	0	(5,022)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	(80,460)	0	0	0	0	0	0	0	0	0	0	(80,460)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(504,628)	0	0	0	0	0	0	0	0	0	0	(504,628)	45

Facility Name & ID Number HILLCREST HOME # 0001099 Report Period Beginning: 12/01/03 Ending: 11/30/04

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
HENRY COUNTY, ILLINOIS	100	NONE				

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [ ] YES [X] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$			$	$ *	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number HILLCREST HOME # 0001099 Report Period Beginning: 12/01/03 Ending: 11/30/04

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number HILLCREST HOME # 0001099 Report Period Beginning: 12/01/03 Ending: 11/30/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [ ] NO [X]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number HILLCREST HOME # 0001099 Report Period Beginning: 12/01/03 Ending: 11/30/04

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	**TOTAL Facility Related**						$	$			$	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	**TOTAL Non-Facility Related**						$	$			$	14
15	**TOTALS (line 9+line14)**						$	$			$	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** _____ **Line #** _____

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number HILLCREST HOME # 0001099 Report Period Beginning: 12/01/03 Ending: 11/30/04

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2003 report.	*Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$	2
3. Under or (over) accrual (line 2 minus line 1).		$	3
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)		$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
1999	N/A	8
2000	N/A	9
2001	N/A	10
2002	N/A	11
2003	N/A	12

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2003	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME HILLCREST HOME COUNTY HENRY

FACILITY IDPH LICENSE NUMBER 0001099

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.			$	$
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

Facility Name & ID Number HILLCREST HOME # 0001099 Report Period Beginning: 12/01/03 Ending: 11/30/04

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 67,394 B. General Construction Type: Exterior BRICK Frame _____ Number of Stories 3

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

NONE

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	NURSING HOME	6 ACRES	VARIOUS	$ 1,000	1
2					2
3	TOTALS	#VALUE!		$ 1,000	3

Facility Name & ID Number HILLCREST HOME # 0001099 Report Period Beginning: 12/01/03 Ending: 11/30/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	158		1971	1971	$ 415,304	$ 8,307	50	$ 8,307	$	$ 268,083	4
5	22		1976	1976	1,064,182	21,283	50	21,283		612,407	5
6											6
7											7
8											8
	Improvement Type**										
9	GENERAL			1977	52,950	1,059	50	1,059		29,652	9
10	GENERAL			1979	6,552		3			6,552	10
11	GENERAL			1980	14,609	292	50	292		7,158	11
12	GENERAL			1981	61,074	1,221	50	1,221		28,703	12
13	GENERAL			1982	6,189		3			6,189	13
14	GENERAL			1983	79,248	1,316	.10-50	1,316		46,741	14
15	GENERAL			1984	46,106	848	.10-50	848		21,098	15
16	GENERAL			1985	76,531	1,693	.20-30	1,693		39,103	16
17	GENERAL			1986	76,930	2,610	.20-30	2,610		49,458	17
18	GENERAL			1987	120,391	4,013	30	4,013		71,982	18
19	GENERAL			1988	70,622	2,006	.12-40	2,006		36,147	19
20	GENERAL			1989	209,235	7,378	.20-40	7,378		114,141	20
21	GENERAL			1990	810,969	27,032	30	27,032		545,817	21
22	GENERAL			1991	336,390	11,213	30	11,213		221,788	22
23	GENERAL			1992	121,611	5,920	.5-20	5,920		77,196	23
24	GENERAL			1993	57,379	1,582	.5-20	1,582		39,245	24
25	GENERAL			1994	106,380	5,560	.10-20	5,560		64,460	25
26	GENERAL			1995	106,336	4,591	.10-40	4,591		47,345	26
27	RECOAT ROOF			1996	2,495	124	20	124		1,029	27
28	LIGHT FIXTURES			1996	1,855	186	10	186		1,578	28
29	HAND RAILS			1996	1,669		5			1,669	29
30	TUCK POINTING			1996	8,272	413	20	413		3,550	30
31	GARAGE			1997	5,708	142	40	142		1,053	31
32	AIR CONDITIONING			1997	35,751	1,788	20	1,788		12,960	32
33	COOLER			1997	18,258	913	20	913		7,151	33
34	BUILDING LIGHTS			1997	1,517		5			1,517	34
35	ROOF			1997	4,620	154	30	154		1,155	35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number HILLCREST HOME # 0001099 Report Period Beginning: 12/01/03 Ending: 11/30/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	PUMP HOUSE REPAIRS	1997	$ 800	$ 40	20	$ 40	$	$ 313	37
38	EXPAND LAGOON SYSTEM	1998	370,488	12,350	30	12,350		95,709	38
39	BOILER REPAIRS	1998	1,649	164	10	164		989	39
40	WATER HEATER	1998	3,550	355	10	355		2,426	40
41	ROOF	1998	5,477	274	20	274		1,780	41
42	GUTTERS	1998	5,767	288	20	288		1,994	42
43	EXPAND LAGOON SYSTEM	1999	46,155	2,308	20	2,308		12,094	43
44	BOILER REPAIRS	1999	23,138	2,314	10	2,314		11,569	44
45	HEATING MOTOR	1999	3,000	300	10	300		1,700	45
46	PARKING LOT LIGHTS	1999	1,284	128	10	128		770	46
47	CARPET	2000	2,626	263	10	263		1,116	47
48	WATER LINE REPAIR	2000	620	62	10	62		264	48
49	REFURBISH WASHERS	2000	3,168	317	10	317		1,452	49
50	A/C REPAIR	2000	6,781	678	10	678		3,051	50
51	WATER HEATER REPAIR	2000	5,425	543	10	543		2,577	51
52	REMODELING	2001	8,630	431	20	431		1,582	52
53	CONCRETE WORK	2001	1,512	151	10	151		466	53
54	GAS LINE REPAIR	2001	21,529	2,153	10	2,153		7,356	54
55	A/C REFURBISH	2001	4,169	417	10	417		1,529	55
56	HEAT REFURBISH	2001	7,859	786	10	786		2,751	56
57	WATER HEATER	2001	6,488	649	10	649		2,325	57
58	WATER HEATER	2001	5,551	555	10	555		2,128	58
59	A/C REFURBISH	2002	8,661	866	10	866		2,165	59
60	HEATER REFURBISH	2002	6,994	700	10	700		1,749	60
61	WATER HEATER	2002	2,562	256	10	256		555	61
62	SATELITTE	2002	14,037	1,403	10	1,403		3,158	62
63	IRON PUMP	2002	1,386	139	10	139		416	63
64	SHOWER ROOM REPAIR	2002	3,096	310	10	310		903	64
65	KITCHENETTE ADDITIONS	2002	2,270	227	10	227		662	65
66	KITCHENETTE ADDITIONS	2002	4,021	402	10	402		1,005	66
67	GARAGE PAINTING	2002	1,670	167	10	167		390	67
68	HOUSEKEEPING OFFICE ADDITIONS	2002	2,161	216	10	216		594	68
69	PRIVATE ROOMS REPAIR	2002	7,441	744	10	744		1,860	69
70	TOTAL (lines 4 thru 69)		$ 4,509,098	$ 142,600		$ 142,600	$	$ 2,534,325	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST HOME # 0001099 Report Period Beginning: 12/01/03 Ending: 11/30/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 4,509,098	$ 142,600		$ 142,600	$	$ 2,534,325	1
2	WHIRLPOOL SYSTEM	2003	10,311	1,032	10	1,032		1,719	2
3	ELEVATOR REPAIR	2003	3,300	330	10	330		495	3
4	SATELLITE	2003	500	50	10	50		71	4
5	BUILDING SHUTTERS	2003	872	87	10	87		109	5
6	BLACKTOP DRIVEWAY	2003	9,887	988	10	988		1,318	6
7	PERGOLA ENTRYWAY	2003	3,433	343	10	343		486	7
8	REFURBISH RESIDENTS ROOMS	2003	15,698	1,569	10	1,569		1,831	8
9	A/C & HEAT REPAIR	2003	1,000	100	10	100		133	9
10	REFURBISH HEAT & A/C	2003	17,570	1,757	10	1,757		2,782	10
11	REMODEL SMOKING ROOMS	2003	9,131	913	10	913		1,598	11
12	PARKER TUB	2004	500	50	10	50		50	12
13	BRICKS FOR SIGN	2004	675	67	10	67		67	13
14	LANDSCAPING	2004	966	48	10	48		48	14
15	3D LETTERS FOR SIGN	2004	793	33	10	33		33	15
16	FIRE & SMOKE DAMPERS	2004	3,717	155	10	155		155	16
17	WELL PUMP	2004	3,043	127	10	127		127	17
18	TRANSFER SWITCH	2004	514	17	10	17		17	18
19	SE SITTING ROOM	2004	2,634	66	10	66		66	19
20	KITCHEN LIGHTS	2004	2,209	203	10	203		203	20
21	RESIDENTIAL BATHROOMS	2004	10,300	858	10	858		858	21
22	SMOKE DAMPERS TEST STATION	2004	1,127	85	10	85		85	22
23	PAINTING	2004	4,522	113	10	113		113	23
24	SCREENHOUSE	2004	1,682	42	10	42		42	24
25	LAUNDRY PROJECT	2004	3,455	230	10	230		230	25
26	BOILER REPLACEMENT	2004	17,001	1,275	10	1,275		1,275	26
27	NW MECHANICAL ROOM A/C	2004	4,516	151	10	151		151	27
28	SOUTH LINEN ROOM RENOVATION	2004	1,968	98	10	98		98	28
29	EXIT LIGHTS	2004	2,023	169	10	169		169	29
30	TRANSFER SWITCH	2004	3,946	132	10	132		132	30
31	ROOF REPAIR	2004	2,394	160	10	160		160	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 4,648,785	$ 153,848		$ 153,848	$	$ 2,548,946	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST HOME # 0001099 Report Period Beginning: 12/01/03 Ending: 11/30/04

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 316,319	$ 29,560	$ 29,560	$		$ 174,000	71
72	Current Year Purchases	36,965	1,558	1,558			1,558	72
73	Fully Depreciated Assets	669,471					669,471	73
74								74
75	TOTALS	$ 1,022,755	$ 31,118	$ 31,118	$		$ 845,029	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	PATIENT TRANSPORT	1996 CHEVY VAN	1996	$ 34,005	$	$	$		$ 34,005	76
77	PATIENT TRANSPORT	2001 DODGE CARAVAN	2003	25,000	5,000	5,000			5,417	77
78										78
79										79
80	TOTALS			$ 59,005	$ 5,000	$ 5,000	$		$ 39,422	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 5,731,545	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 189,966	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 189,966	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 3,433,397	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	91 LUMINA/1991	$ 11,952	$	$ 11,952	86
87	94 CHEVY VAN/1994	18,472		18,472	87
88					88
89					89
90					90
91	TOTALS	$ 30,424	$	$ 30,424	91

G. Construction-in-Progress

	Description	Cost	
92	SHOP ADDITION	$ 3,061	92
93			93
94			94
95		$ 3,061	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. [ ] YES [X] NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34. ____
This amount was calculated by dividing the total amount to be amortized ____
by the length of the lease ____.

9. Option to Buy: [ ] YES [ ] NO Terms: ____ *

10. Effective dates of current rental agreement:
Beginning ____
Ending ____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	$
13.	/2006	$
14.	/2007	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [ ] YES [X] NO

16. Rental Amount for movable equipment: $ ____ Description: ____
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number HILLCREST HOME # 0001099 Report Period Beginning: 12/01/03 Ending: 11/30/04

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [ ] YES [X] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			$		$	$		$	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number HILLCREST HOME # 0001099 **Report Period Beginning:** 12/01/03 **Ending:** 11/30/04

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 11/30/04 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 1,246,417	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 24,000)	640,113		3
4	Supply Inventory (priced at)	29,634		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): SEE ATTACHED	5,026		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,921,190	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	1,000		13
14	Buildings, at Historical Cost	5,223,663		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,112,180		16
17	Accumulated Depreciation (book methods)	(3,793,004)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 2,543,839	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,465,029	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 161,784	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	143,075		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 304,859	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 304,859	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 4,160,170	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,465,029	$	48

***(See instructions.)**

HILLCREST HOME
ID #0001099

YEAR ENDED 11/30/04

SCHEDULE XV - BALANCE SHEET

LINE 9 - OTHER CURRENT ASSETS

	AMOUNT
PREPAID EXPENSE	4658
ACCRUED INTEREST	368
TOTAL	5026

Facility Name & ID Number HILLCREST HOME # 0001099 Report Period Beginning: 12/01/03 Ending: 11/30/04

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 4,181,070	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 4,181,070	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(605,237)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (605,237)	17
	B. Transfers (Itemize):		
18	**FICA REIMBURSEMENT**	213,184	18
19	**IMRF REIMBURSEMENT**	165,368	19
20	**INSURANCE REIMBURSEMENT**	205,785	20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$ 584,337	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 4,160,170	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number HILLCREST HOME # 0001099 Report Period Beginning: 12/01/03 Ending: 11/30/04

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 4,198,540	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,198,540	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	342,577	6
7	Oxygen	5,470	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 348,047	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	710	14
15	Telephone, Television and Radio	43	15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 753	23
	D. Non-Operating Revenue		
24	Contributions	42,561	24
25	Interest and Other Investment Income***	18,647	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 61,208	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	SEE ATTACHED SCHEDULE	136,442	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 136,442	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,744,990	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,051,790	31
32	Health Care	2,508,440	32
33	General Administration	1,188,009	33
	B. Capital Expense		
34	Ownership	225,659	34
	C. Ancillary Expense		
35	Special Cost Centers	277,509	35
36	Provider Participation Fee	98,820	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 5,350,227	40
41	**Income before Income Taxes (line 30 minus line 40)****	(605,237)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (605,237)	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? N/A If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

**** **Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

HILLCREST HOME
ID #0001099

YEAR ENDED 11/30/04

SCHEDULE XVII - INCOME STATEMENT

E. OTHER REVENUE

	AMOUNT
MEDICARE PHARMACY PART A	66,214
MEDICARE LAB	1,992
MEDICARE RADIOLOGY	643
MEDICARE MISCELLANEOUS PART B	1,380
MEDICARE ME SUPPLIES PART A	3,995
VENDING MACHINE	11,189
NURSING SUPPLIES	34,633
TRANSPORTATION	1,214
ACTIVITIES FEES	389
MISCELLANEOUS	13,893
GAIN ON FIXED ASSET SALE	900
TOTAL	136,442

Facility Name & ID Number HILLCREST HOME # 0001099 Report Period Beginning: 12/01/03 Ending: 11/30/04

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,729	2,080	$ 56,776	$ 27.30	1
2	Assistant Director of Nursing	1,764	2,080	52,167	25.08	2
3	Registered Nurses	9,232	10,904	244,310	22.41	3
4	Licensed Practical Nurses	27,672	31,717	505,862	15.95	4
5	Nurse Aides & Orderlies	88,203	100,629	980,793	9.75	5
6	Nurse Aide Trainees	1,137	1,302	10,956	8.41	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	5,274	6,322	55,298	8.75	10
11	Social Service Workers	3,553	4,151	54,342	13.09	11
12	Dietician					12
13	Food Service Supervisor	2,370	3,016	49,768	16.50	13
14	Head Cook	3,562	4,170	40,111	9.62	14
15	Cook Helpers/Assistants	22,797	25,686	210,943	8.21	15
16	Dishwashers					16
17	Maintenance Workers	8,900	10,282	99,314	9.66	17
18	Housekeepers	12,452	14,523	131,269	9.04	18
19	Laundry	9,072	10,396	95,728	9.21	19
20	Administrator	1,766	2,080	59,643	28.67	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,075	10,352	125,124	12.09	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,334	2,961	31,415	10.61	31
32	Other Health Care(specify)					32
33	Other(specify) THERAPY NURS	1,760	2,080	50,285	24.18	33
34	TOTAL (lines 1 - 33)	212,652	244,731	$ 2,854,104 *	$ 11.66	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	158	$ 6,574		35
36	Medical Director	6	450		36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	48	600		39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	14	1,120		45
46	Other(specify)				46
47	WASTE TREATMENT PLANT	48	3,000		47
48	WATER TREATMENT	48	2,845		48
49	TOTAL (lines 35 - 48)	322	$ 14,589		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	304	$ 12,231	10 - 3	50
51	Licensed Practical Nurses	1,434	43,462	10 - 3	51
52	Nurse Aides	825	16,609	10 - 3	52
53	TOTAL (lines 50 - 52)	2,563	$ 72,302		53

Facility Name & ID Number HILLCREST HOME # 0001099 Report Period Beginning: 12/01/03 Ending: 11/30/04

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
MARY BERGREN		0.00	$ 59,643
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 59,643

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
CMG & COMPANY	COST REPORT/AUDIT	$ 5,800
CIRCLE OF QUALITY	NURSING CONSULTANT	588
P.K. BHOSALE	ARCHITECT	1,520
STATE'S ATTORNEY	LEGAL FEES	810
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 8,718

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 135,605
Unemployment Compensation Insurance	
FICA Taxes	213,184
Employee Health Insurance	322,510
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	165,368
PHYSICALS	25
HEPITIATIS VACCINE	600
EMPLOYEE RECOGNITION	4,317
LESS: ENTERTAINMENT	(4,317)
TOTAL (agree to Schedule V, line 22, col.8)	$ 837,292

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	3,598
Health Care Worker Background Check	
(Indicate # of checks performed 46)	376
PUBLIC RELATIONS	5,228
DUES & SUBSCRIPTIONS	4,724
Less: Public Relations Expense	(633)
Non-allowable advertising	(4,595)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 8,698

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	
Entertainment Expense	( )
(agree to Sch. V,	
TOTAL line 24, col. 8)	$

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number HILLCREST HOME # 0001099 Report Period Beginning: 12/01/03 Ending: 11/30/04

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number HILLCREST HOME # 0001099 **Report Period Beginning:** 12/01/03 **Ending:** 11/30/04

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? YES

(2) Are there any dues to nursing home associations included on the cost report? YES
If YES, give association name and amount. COUNTY NURSING HOME ASSN - $1190

(3) Did the nursing home make political contributions or payments to a political action organization? NO If YES, have these costs been properly adjusted out of the cost report? N/A

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? NO If YES, what is the capacity? N/A

(5) Have you properly capitalized all major repairs and equipment purchases? YES
What was the average life used for new equipment added during this period? 10

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ 41,737 Line 10

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? YES If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? NO
If YES, give effective date of lease. N/A

(9) Are you presently operating under a sublease agreement? YES X NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ 98,820
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? NO If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? YES

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? NO For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ 0 Has any meal income been offset against related costs? YES Indicate the amount. $ 710

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? NO
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? NO If YES, please indicate the amount of income earned from such a program during this reporting period. $ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 0%
d. Have vehicle usage logs been maintained? YES
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? YES
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? NO
Indicate the amount of income earned from providing such transportation during this reporting period. $ N/A

(17) Has an audit been performed by an independent certified public accounting firm? NO
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? YES

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? YES
Attach invoices and a summary of services for all architect and appraisal fees.